

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

**Special Customs Reference Application 1179 of 2023**

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DATE

ORDER WITH SIGNATURE OF JUDGE

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1. For hearing of CMA No.2815/2023
2. For hearing of main case
3. For hearing of CMA No.2816/2023

**20.11.2025**

Mr. Muhammad Khalil Dogar, advocate for the applicant

Per learned counsel, issue before the court is that of mis-declaration of quantity. He demonstrates from the record that while the factum of excess quantity has been recognized, however, consequences thereof has been unlawfully waived. He states that while there is no cavil to the exercise of discretion by a judicial forum, however, such discretion cannot be unfettered and has to be an exercise in consonance with the settled law. He states that in the present facts the issue of exercising such discretion could not have arisen since the mis-declaration has already been recognized by the forum.

Learned counsel states that pursuant to last order for substituted service, publication has already been taken place and the copy of newspaper is placed on record.

Learned counsel further states that in view of the reasoning recorded supra it is apparent that the impugned judgment has been rendered in a perfunctory manner and does not assist with settled law of adjudication. He states that it may be in the interest of justice of all parties concerned for the impugned judgment to be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. Order accordingly.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge